1HH-06

G.O. Notification No 150 dt. 7-8-86.
Govt of India Notn No. 4870 - dt. 7.12.06.
G.O. No 21. 5821 / Legis 52-08-1 dt. 8.5.08.
Resident Notn No 2494 dt. 7.6.1899

P. 22

Late ref. B. Nov 11. 881-5 S.R. 36-11

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Originals

1906-07.

FILE No. 144 OF 1906-07.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE SECRETARIAT.

SEPARATE REVENUE

MARCH 1910.

"A" Collection. Serial Nos. 1—22

Distinguishing mark to be impressed upon the stamps supplied to, and used in, the Civil and Military Station, Bangalore.

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Serial No. of File	Number and date of letter and contents	Reference	Page in A. Progs.
1	From the Superintendent of Stamps, No. 226, dated 11th May 1907. Forwards copies of certain correspondence between himself and the Collector of the Civil and Militay Station of Bangalore, *in re* stamping cheque books used in Banks with one anna stamp and suggests the advisability of printing the letters "Civil and Military Station" in black ink, on all stamp papers and stamps supplied for use in the Civil and Military Station of Bangalore.	Notification No. 150, dated 7th August 1906. Govt. of India Notification No. 4870, dated 7th December 1906. G. O. No. Fl. 5821—Leg. 52-08-1, dated 8th May 1908. Resident's Notification No. 2491, dated 7th June 1899.	1 1
2	To the Superintendent of Stamps, No. Fl. 1355, dated 18th September 1907. Requests him to furnish statistics of the quantity of stamps supplied to the Hon'ble the Resident's Treasury during the past five years and the proportionate cost of such quantity, and also to report whether the Mysore Government was paying similar charges when it was getting surcharged stamps of British India for use in the State.		2
3	From the Superintendent of Stamps, No. 81, dated 9th October 1907. Furnishes information on some of the points referred to above.		3
4	To the Superintendent, Stamp Manufactory, No. Fl. 2307, dated 14th November 1907. Forwards copy of Serial No. 3 and requests him to report the proportionate charge of the Stamp Manufactory in the shape of the cost of paper, etc., on the stamps supplied to the Civil and Military Station during the past five years, as per list enclosed.		3

Serial No. of File	Number and date of letter and contents	Reference	Page in A. Progs.
5	From the Superintendent of Stamps, No 102, dated 12th November 1907. Forwards copies of certain correspondence to show that the Durbar obtained its supply of the British India Foreign Bill labels for use in the Mysore State at *cost price*		4
6	From the Superintendent of Stamp Manufactory, No. 68, dated 20th November 1907. With reference to Serial No. 4 encloses a statement showing the cost of printing stamps supplied to the Collector, Civil and Military Station, Bangalore.		4
7	From the Commissioner of stamps, No. 2024, dated 3rd March 1908. Forwards in original Stamp Superintendent's letter No. 133, dated 19th December 1907, and states that he is of opinion that the stamp duty on cheques drawn by the residents of Mysore on the Madras and Bangalore Banks should be credited to the Mysore Revenues and that the Civil and Military Station should bear the proportionate cost of the manufacture of stamps supplied to it.		5
8	To the first Assistant to the Hon'ble the Resident, No. Pol. 174, dated 24th August 1908. Suggests the desirability of adopting some arrangement for differentiating stamps used in the Civil and Military Station so as to guard against loss to the stamp revenue of the State and also requests that the cost of manufacture of the stamps supplied to the Civil and Military Station, may be borne by the station.		6
9	From the First Assistant Resident, No. 5927, dated 11th November 1908. Requests to be informed whether the Durbar see any objection to the use in the Civil and Military Station of British Stamps, and what judging by the actuals of the past three years, would be the average annual charge due to the Durbar.		6
10	To the Superintendent of Stamp Manufactory, No. Fl. 2415, dated 24th November 1908. Requests him to be so good as to state what judging by the actuals of the past three years, would be the average annual charge on account of the manufacture of stamps supplied to the Civil and Military Station.		7
11	From the Superintendent of Stamp Manufactory, No. 72, dated 3rd December 1908. States that he is not able to furnish the average for the last three years, as he does not know how much of stamps was supplied to the Residency in 1907-08.		7
12	To the Superintendent, Stamp Manufactory, No. Fl. 2661, dated 9th December 1908. Request him to give the figures for 1907-08, and to work out the average.		7
13	From the same officer, No. 79, dated 11th December 1909. Gives the figures from the year 1905-06 to 1907-08.		7
14	To the first Assistant to the Hon'ble the Resident, No Pol. 223, dated 4th September 1909. States that the Durbar would prefer the continuance of the use in the Civil and Military Station of the Mysore stamps and that the average annual cost of the stamps supplied to the Civil and Military Station during the past three years is reported to be Rs. 412 in round numbers.		8
15	To the Hon'ble Mr. S. M. Fraser, C. I. E., Resident in Mysore, D. O. dated 17th November 1909. Intimates that the Durbar will waive their claim to be reimbursed in the cost of manufacturing the stamps issued for use in the Civil and Military Station, provided Mysore stamps are used there with the distinguishing mark, so as to ensure the protection of the revenue of the two tracts respectively.		8

Serial No. of File	Number and date of letter and contents	Reference	Page in A. Progs.
16	From the Frist Assistant to the Hon'ble the Resident in Mysore, No 7554, dated 24th November 1909. States that stamps impressed on cheques, Court-fee lables, and other adhesive stamps, intended for use in the Civil and Military Station, may hereafter have the letters 'Civil and Military Station' printed on them before they are supplied to the Resident's Treasury, Bangalore, and that it is understood that the Durbar have waived their claim for the cost referred to.		8
17	To the Commissioner of Stamps, No. Fl. 3611, dated 22nd January 1910. Directs that stamps impressed on cheques, Court-fee lables and other adhesive stamps, intended to be used in the Civil and Military Station, shall hereafter have the words "Civil and Military Station" over printed before they are supplied to the Hon'ble the Resident's Treasury.		8
18	To the First Assistant to the Hon'ble the Resident, No. Pol. 620, dated 29th January 1910. Requests that the Collector, Civil and Military Station, may be directed to receive applications for stamping cheques only in cases where they are meant to be drawn within the limits of the station.		8
19	From the First Assistant to the Hon'ble the Resident, No. 792, dated 8th February 1910. Forwards for information, copy of his letter No. 7912, dated 8th February 1910, to the Collector, Civil and Military Station, stating that he may receive in future applications for stamping cheques only in cases where they are meant to be drawn in the Civil and Military Station.		9
20	To the Commissioner of Stamps, No. Fl. 4238, dated 24th February 1910. Communicates the above.		9
21	From the Commissioner of Stamps, No. 300, dated 25th February 1910. Suggests that the words "Civil and Military Station" may be overprinted on all papers as well as lables instead of on the latter alone and states that it is not clear when the order, dated 29th January 1910, is to be brought into effect. Also requests to be informed whether the stock of stamps now in the Hon'ble the Resident's Treasury may be withdrawn and Stamps with overprinting supplied instead.		9
22	To the Commissioner of stamps, No. Fl. 4607, dated 18th March 1910. States that it is not intended to extend the arrangement detailed in the Government Order of 29th January 1910 to stamps which bear on them the seal of the Treasury of issue, and that it is not considerd necessary to exchange the present stock of stamps in the Hon'ble the Resident's Treasury with those to be overprinted. Also adds that the orders of January should have effect from the date of its issue.		9

1906-07.

GENERAL AND REVENUE SECRETARIAT.

(SEPARATE REVENUE.)

NOTES.

FILE No. 144 OF 1906-07.

Distinguishing mark to be impressed upon the stamps supplied to, and used in, the Civil and Military Station, Bangalore.

1. From the Superintendent of Stamps, No. 226, dated 11th May 1907.

Forwards copies of certain correspondence between himself and the Collector of Civil and Military Station, Bangalore, *in re* stamping cheque books used in Banks with one anna stamp and suggests the advisability of printing the letters "Civil and Military Station" in black ink on all stamp papers and stamps supplied for use in the Civil and Military Station of Bangalore.

1. The question of the issue of rules under the Stamp Regulation on the lines of those issued by the Government of India for the Civil and Military Station has been unofficially referred to the Stamp Commissioner from Branch III.

2. The file relating to Mr. Wetherell's report on the Stamp Manufactory and the causes of the fall in the stamp revenue, etc., is said to be in the Dewan's Office.

3. This file may in the meanwhile be sent to the Stamp Commissioner unofficially and his views obtained before anything can be done in the matter.

Submitted for orders.

T. G. K.
30-7-07.
N. K.
30-7-07.

4. Forwarded to the Commissioner of Stamps, for favour of opinion.

By Order,
M. N. KRISHNA RAO,
Assistant Secretary.
30-7-07.

5. As the Bank of Madras at present carries on its business entirely in the Civil and Military Station, I think that the Civil and Military Station are entitled to the stamp revenue; but should the bank at any future time open a branch in any other part of the province, the revenue on stamped cheque books sold from that branch should go to the Mysore State. I fail to see any advantage to be derived from surcharging these stamps as proposed by the Superintendent, and think that it will only lead to complication. There can be no doubt that the charges for paper and labour for stamping, run of machinery and other material, should be borne by the Civil and Military Station, and that might either be paid according to scale to be fixed hereafter or by a lump sum monthly. I think the former preferable and as it will require an extra clerk for preparing and submitting the accounts, the Civil and Military Station should pay for it.

H. H. SPARKES.
4-8-07.

6. In the stamp rules recently introduced in the Civil and Military Station by an order of the Government of India, the use in the Civil and Military Station of Bangalore of stamps not purchased from the Resident's Treasury or from a vendor licensed by the Collector is prohibited. Issue of a similar set of rules for the Mysore State is under consideration and the draft is with the Stamp Commissioner. The question is how to distinguish the stamps sold in the Mysore State from those sold in the Civil and Military Station of Bangalore, as the State supplies

its own stamps to the Civil and Military Station, and the Superintendent of Stamps suggests that "Civil and Military Station" may be printed in black ink on all stamps and stamp papers supplied to the Civil and Military Station.

7. This point was, in the year 1884, discussed in the correspondence between the Durbar and the Residency in connection with the Civil and Military Station revenue and the proposal was given up as inconvenient and unnecessary. (*Vide* para 2 of the Dewan's letter No. F., dated 7th May 1884, to the Residency in the compilation put up.) The stamp papers and the stamps in use at the time were those of British Government with the word "Mysore" printed on them in black ink.

8. The circumstances have now changed and the Durbar supply to the Civil and Military Station their stamps manufactured in the State and the proposal of the Superintendent may be adopted, if the Residency have no objection to it.

9. But the following facts have to be considered before the Residency can be addressed in the matter:—

(1) The stamp papers (General and Court-fees) bear the seals of the respective treasuries from which they are issued or sold and these papers do not require a distinguishing mark.

(2) The Residency have ceased to use our "receipt" stamps.

(3) Transfer stamps, notarial stamps and foreign bill stamps.—It is not known if these stamps are spacious enough to admit of the letters "Civil and Military Station" being printed on them—

(4) Court fees stamps are spacious enough to admit of the letters being printed on them. But the names of the stamp vendors are written on them, in fact they affix their signatures to them. From this it may be possible though with some difficulty to know the place of the purchase of these stamps. It is not clear if the Residency will consent to the words being printed on these stamps.

(5) Cheque books of banks such as the Madras Bank and the Bangalore Bank.—These cheque books are used by people in Mysore as well as those outside, including the Civil and Military Station. These books are impressed in our Stamp Manufactory, some of late, *i.e.*, ever since the introduction of the new rules in the Civil and Military Station, being received direct and some through the Collector of the Civil and Military Station. In the former case, the duty is paid into the Huzur Treasury and in the latter case to the Resident's Treasury. It is not possible to find out which books are used by the residents of Mysore and which by those of Civil and Military Station. The Superintendent of Stamps apprehends loss of revenue in this respect and recommends that the words "Civil and Military Station" may be printed in black ink in the cheque books received through the Collector, Civil and Military Station. Even if this is done, there is no means of the Durbar Officers, finding out if anybody (a resident of the State) uses a cheque book bearing the distinguishing mark.

10. Another important question raised by the Superintendent of Stamps is that the Civil and Military Station should be asked to pay us the cost of the manufacture of the stamps supplied to them. It is but right that we should ask for this, but there are no records traceable in our office to show if the question was ever before discussed, and if so how it was settled. The Comptroller may be able to furnish us the information and the correspondence he may have, if any, on the subject. Submitted for orders.

T. G. K.
14-8-07.

N. K.
15-8-07.

11. The point raised in respect of the stamping of cheques does not seem to be very important. There may be a few cases in which cheques ostensibly stamped for use outside Mysore may be used within Mysore and the Mysore Government may lose the duty on such stamps. But in the absence of any means to find out such cases there is nothing to be gained by impressing, as suggested by the Superintendent, the letters "Civil and Military Station" on cheques meant for use in the station. Before being drawn, cheques would be in the possession of drawers

and after that, of banks and unless the drawers and banks can be called upon to produce the cheques in their possession for inspection, there is no use in adopting the Superintendent's suggestion. There cannot be any systematic attempt to defraud the Mysore Government of its legitimate stamp revenue, and stray cases of violation of the ordinary rule may not require any special remedy, and it is also not possible to devise a satisfactory remedy in the absence of an arrangement for an examination of cheques used and unused. Besides, the loss, if any, on this account may not be much.

12. It seems also unnecessary to adopt the similar suggestion of the Superintendent in respect of the General and Court-fees stamps, as, under Notification No. 150, dated 7th August 1886, it is not permissible to use Court-fees stamps purchased in the Civil and Military Station and in the rules drawn up on the lines of those obtaining in the station, which it is under consideration to introduce shortly, the use in Mysore of General Stamps purchased in the station will be prohibited.

13. It seems we may well claim share of the charges of manufacturing the stamps proportionate to the quantity supplied to the Resident's Treasury.

M. N. KRISHNA RAO.
6-9-07.

14. The Madras Bank has no doubt constituents both in the Civil and Military Station and in the rest of the Mysore State. The cheque books used in the former should bear stamps which have been paid for in the Civil and Military Station Treasury, and the cheque books used elsewhere should have their stamps paid for to the Durbar. Latterly the bank appears to have been getting certain cheque books sent to the manufactory for being stamped through the Collecor, Civil and Military Station, the stamp duty due thereon having been credited in the Resident's Treasury.

15. If these cheque books are issued only to the bank's constituents residing in the Civil and Military Station, the practice is all right and the Durbar is not affected in any way. But if these cheque books are issued to the bank's constituents living in the City or other parts of the Mysore State, the Durbar suffers the loss of stamp revenue due on these cheques. Such a loss could be obviated by the cheque books intended for the Civil and Military Station being stamped and surcharged, as suggested by the Superintendent of Stamps.

16. If the bank is informed that such books should be issued only to its constituents in the Civil and Military Station and that ordinarily stamped cheque books (stamps paid for in the State Huzur Treasury) should be supplied for use in the City, etc., there is no doubt that the bank will follow the instructions.

17. Similar action may be taken with regard to other banks. I do not think the Residency will have any objection to this being done.

18. So far as general stamp papers are concerned, the stamp of the treasury of issue is impressed on the back of the papers and that is sufficient guarantee to ensure that the Civil and Military Station stamp revenue is credited to Civil and Military Station Treasury and State stamp revenue to the State Treasury.

19. There is no such guarantee in the case of Court-fees stamps (labels) and these may well be surcharged as suggested.

20. As regards claiming from the Civil and Military Station the actual cost of the manufacture of stamps issued to the Resident's Treasury, before moving in the matter, it would be desirable to know the quantity of stamps issued for a few years and the proportionate actual cost of manufacture.

21. It may also be useful to know whether the Durbar was paying similar charges when it was getting surcharged stamps of British India.

C. S. BALASUNDARAM IYER.

22. Information required by the Secretary is not available in office and it may better be obtained upon an official requisition. A draft is therefore submitted for approval or other orders.

T. G. K.
9-9-07.

Issue.

N. K.
9-9-07.

M. N. KRISHNA RAO.
16-9-07.

2. To the Superintendent of Stamps, No. Fl. 1355, dated 18th September 1907.

Requests him to furnish statistics of the *quantity of stamps* supplied to the Hon'ble the Resident's Treasury during the past five years and the *proportionate cost* of such quantity, and also to report whether the Mysore Government was *paying similar charges* when it was getting surcharged stamps of British India for use in the State.

3. From the Superintendent of Stamps, No. 81, dated 9th October 1907.

Furnishes information on some of the points referred to above.

23. The Superintendent has given the figures showing the quantity of stamps and stamp papers supplied to the Resident's Treasury during the last five years.

24. He states that the proportionate charges incurred by *his* office in counter-stamping and issuing the stamps work out at an average to Rs. 130 and odd per year. The cost of paper and the proportionate charges of the Stamp Manufactory have not been included in this. The Superintendent states that he is not in a position to give accurate information about this, and suggests a reference to the Superintendent of the Manufactory. May this be done ?

25. As regards the third point, *viz.*, whether similar charges were being paid by the Mysore Government when they were getting the surcharged British stamps, the Superintendent states that the question necessitates a careful perusal of all the old correspondence relating to a very remote period, which, he says, he has not been able to do owing to the pressure of work in connection with the Dasara, and that he will try and submit the information after the Dasara holidays.

26. Submitted for orders. Now that the holidays are over, may the Superintendent be reminded of this ?

A. S. R.
26-10-07.
N. K.
26-10-07.
Obtain the necessary information.

B. SRINIVASA IYENGAR.
28-10-07.

Two drafts submitted.
T. G. K.
9-11-07.
N. K.
9-11-07.

Issue.
B. SRINIVASA IYENGAR.
11-11-07.

4. To the Superintendent, Stamp Manufactory, No. Fl. 2307, dated 14th November 1907.

Forwards copy of Serial No. 3 and requests him to report the proportionate charge of the Stamp Manufactory in the shape of the cost of paper, etc., on the stamps supplied to the Civil and Military Station during the past five years as per list enclosed.

5. From the Superintendent of Stamps, No. 102, dated 12th November 1907.

Forwards copies of certain correspondence to show that the Durbar obtained its supply of the British India Foreign Bill lables for use in the Mysore State at *cost price.*

27. The draft to the Superintendent of Stamps did not issue, as Serial No. 5 was received from this officer in the meanwhile. From the copies of the correspondence now submitted by the Superintendent of Stamps, it is seen that the practice referred to applied to all kinds of stamps obtained by the Durbar from British India. Submitted for orders.

T. G. K.
14-11-07.
N. K.
14-11-07.
The information called for by the Secretary on page 3 of the file is furnished.

B. SRINIVASA IYENGAR.
15-11-07.

Await report from the Stamp Manufactory.

B. SRINIVASA IYENGAR.
16-11-07.

6. From the Superintendent of the Stamp Manufactory, No. 68 of 20th November 1907.

With reference to Serial No. 4, encloses a statement showing the cost of printing stamps supplied to the Collector, Civil and Military Station.

28. Submitted with reference to Secretary's notes on page 3. The average value of stamps supplied to the Civil and Military Station, during the past five years, is Rs. 84,318 per annum, and the proportionate cost of manufacturing them including the establishment charges, cost of paper, ink, etc., comes to about Rs. 418.

T. G. K.
27-11-07.
N. K.
27-11-07.
Submitted to General Secretary.

B. SRINIVASA IYENGAR,
28-11-07.

29. Forwarded unofficially to Comptroller for favour of furnishing the information as to whether the Durbar was paying to British Government the actual cost of manufacturing stamps when it was getting surcharged stamps of British India.

By Order,
B. SRINIVASA IYENGAR,
For *Offg. Secretary.*

7. From the Commissioner of Stamps, No. 2024, dated 3rd March 1908.

Forwards in original Stamp Superintendent's letter No. 133, dated 19th December 1907, and states that he is of opinion that the stamp duty on cheques drawn by the residents of Mysore on the Madras and Bangalore Banks should be credited to the Mysore revenues and that the Civil and Military Station should bear the proportionate cost of the manufacture of stamps supplied to it.

30. I place in the file copies of two papers on the point. It will be seen from them that an establishment of Rs. 40 per month was maintained at our expense in Madras in connection with the work of printing, in the office of the Superintendent of Stamps there, the stamps required for use in Mysore. No more references are forthcoming.

M. N. KRISHNA RAO.
27-6-08.

No. 276, dated Simla, 23rd April 1879, to the Chief Secretary to the Government of Madras.

In reply to your letter No. 625, dated 1st April 1879, I am directed to state that the Honorable the President in Council is pleased to sanction the proposed arrangements for printing in the office of the Superintendent of Stamps, Madras, the stamps required for use in Mysore and the Hyderabad Assigned Districts. These arrangements involve a monthly expenditure of Rs. 48-0-0 as shown in the margin.

		Rs.	a.	p.
For Mysore—				
1. Accountant	...	16	10	8
2. Counters	...	8	5	4
Total	...	25	0	0
For Hyderabad Assigned Districts—				
1 Manager	...	15	0	0
1 Counter	...	4	0	0
1 Pressman	...	4	0	0
Total	...	23	0	0
Grand Total	...	48	0	0

I have, etc.,
(Sd.) E. J. SINKINSIN,
Under-Secretary to the Govt. of India.

Copy to Deputy Accountants-General, Mysore and Hyderabad.

By Order, etc.,
E. J. SINKINSIN,
Under-Secy. to the Govt. of India.

No. 22, dated 3rd July 1886, from the Superintendent of Stamps, Mysore, to the Chief Secretary to the Dewan of Mysore.

I have the honor to send letter No. 767 of 30th June 1886, from the Superintendent of Stamps, Madras, and to recommend that the increase in the cost of stamping establishment proposed, may be sanctioned from 1st July. The work has, as

remarked in the letter, greatly increased and the cost proposed is moderate. The letter may be returned when no longer required.

I have, etc.,

(Sd.) A. RANGASAMI IYENGAR,
Supdt. of Stamps in Mysore.

READ—

Letter No. 22, dated 3rd July 1886, from the Superintendent of Stamps, Mysore, submitting letter in original from the Superintendent of Stamps, Madras, and soliciting sanction for the increase of remuneration to the establishment employed in manufacturing stamps required for the Mysore Durbar.

Order Camp No. 1415-16, Mysore, 20th December 1886.

The marginally noted increase in the cost of the stamping establishment as recommended in the letter above read, is sanctioned with effect from 1st July 1886.

Present establishment.	Rs.	a.	p.
1 Accountant ...	16	10	8
2 Counters at 4-2-8 each ...	8	5	4
Total ...	25	0	0

Proposed establishment.			
1 Accountant in charge of stamps	25	0	0
1 Counter	8	0	0
1 Do	7	0	0
Total ...	40	0	0

Enclosure returned.

(Sd.) * *

Chief Secretary.

To—The Superintendent of Stamps.
The Comptroller.

Submitted for orders with reference to Secretary's notes on page 3.

T. G. K.
1-7-08.
N. K.

Please put up the file of 1886 relating to the G. O., a copy of which has been furnished by the Comptroller.

C. S. BALASUNDARAM IYER.
2-7-08.

Submitted. The original papers are put up. The original letter of the Superintendent of Stamps, Madras, No. 767, dated 30th June 1886, referred to, is not in the correspondence. May this be called for unofficially ?

T. G. K.
3-7-08.
N. K.

31. From the correspondence sent by the Stamp Superintendent and the Comptroller, it will be seen that we were paying for the stamps supplied by Madras Government. We can well claim from the Civil and Military Station the proportionate cost price of the quantity of stamps we supply annually to the Resident's Treasury.

M. N. KRISHNA RAO.
4-7-08.

32. I think this may be done. Please put up a draft to the Residency. While we are about it, we may also claim that the stamp duty on cheques drawn in Mysore on banks in the Civil and Military Station should be credited to our revenues.

K. S. CHANDRASEKHARA AIYAR.
8-7-08.

Draft.

M. N. KRISHNA RAO.
8-7-08.

Submitted with a draft accordingly to the Residency.

K. S.
11-7-08.
M. M. K.
14-7-08.

Please have a typed copy of the revised draft put up.

M. N. KRISHNA RAO.
14-7-08.

Typed copy submitted.
T. G. K.
15-7-08.
N. K.

M. N. KRISHNA RAO.
15-7-08.

33. Submitted to Dewan through 2nd Councillor for approval.

K. S. CHANDRASEKHARA AIYAR.
20-7-08.

34. May be approved.

K. P. PUTTANNA CHETTY.
23-7-08.

Submitted to His Highness.

35. I submit for approval the draft of a letter to the Residency, suggesting the desirability of adopting some arrangement for differentiating the stamps used in the Civil and Military Station, Bangalore, from those used in the State, with a view to prevent loss to the stamp revenue of the State; also requesting that the cost of manufacture of the stamps supplied to the Civil and Military Station may be borne by the Civil and Military Station.

V. P. MADHAVA RAO.
13-8-08.

Order.

36. Approved.

K. R. W.,
His Highness the Maharaja of Mysore.
18-8-08.

Seen.

V. P. MADHAVA RAO.
20-8-08.

Issue.

K. S. CHANDRASEKHARA AIYAR.
21-8-08.

Submitted to His Highness.

37. I submit for information copy of a letter received from the Residency, regarding the proposal of the Durbar to differentiate stamps of Mysore manufacture intended for use in the State from those destined for use in the Civil and Military Station and to debit the Civil and Military Station with the cost of the manufacture of the stamps supplied to them by the Durbar.

V. P. MADHAVA RAO.
12-11-08.

Order.

K. R. W.,
His Highness the Maharaja of Mysore.
14-11-08.

Branch II.
Please work up the case early.

K. S. CHANDRASEKHARA AIYAR.
16-11-08.

No. Pol. 174, dated 24th August 1908, to the First Assistant to the Hon'ble the Resident.

Suggests the desirability of adopting some arrangement for differentiating stamps used in the Civil and Military Station, so as to guard against loss to the stamp revenue of the State, and also requests that the cost of manufacture of the stamps supplied to the Civil and Military Station may be borne by the Station.

9. From the First Assistant Resident, No. 5927, dated 11th November 1908.

Requests to be informed whether the Durbar see any objection to the use in the Civil and Militay Station of British stamps and what, judging by the actuals of the past three years, would be the average annual charge due to the Durbar.

38. The question whether a distinguishing mark on Mysore stamps sold within the Civil and Military Station is necessary, seems to be more important than the other question of recovering from the Station proportionate cost of the manufacture of stamps supplied for use in the Station. In respect of this question, Sir K. Sheshadri Iyer once wrote to the Residency (*vide* letter of the 7th May 1884) that "the Durbar will always be unwilling to ask for such an arrangement so long as there is no material loss to the provincial stamp revenue." The Residency now raises the question whether the subject sought by the Durbar would not be attained with least cost to British Government, by using in future British stamps in the Station.

39. We have just now on record the proportionate cost of the manufacture of stamps supplied during the five years 1902-03 to 1906-07. It comes to about Rs. 418 a year. If the average of the past three years is required, as desired by the Residency, it has to be obtained from the Superintendent of the Stamp Manufactory.

Draft submitted.

K. S.

17-11-08.

40. The Residency want to know whether the Durbar have any objection to the use of British stamps in the Civil and Military Station. The only visible mark of the Sovereignty of His Highness the Maharaja over the assigned tract, that seems to now remain, is the use of the Mysore stamps in the Civil and Military Station. It is of course impossible to allow this last vestige also to disappear.

N. K.

20-11-08.

M. N. KRISHNA RAO.

20-11-08.

41. Please resubmit with the Superintendent's reply.

K. S. CHANDRASEKHARA AIYAR.

21-11-08.

Issue draft to Superintendent.

M. N. KRISHNA RAO.

21-11-08.

10. To the Superintendent of Stamp Manufactory, No. Fl. 2415, dated the 24th November 1908.

Requests him to be so good as to state what, judging by the actuals of the past three years, would be the average annual charge on account of the manufacture of stamps supplied to the Station.

11. From the Superintendent, Stamp Manufactory, No. 72, dated the 3rd December 1908.

States that he is not able to furnish the average for the last three years, as he does not know how much of stamps was supplied to the Residency during 1907-08.

42. The Superintendent should have obtained this information from the Superintendent of Stamps and furnished this office with the required information.

43. The draft put up may be approved, unless the average cost of the five years 1902-07 (which information is in the file) answers the purpose.

44. In the linked file, this same question was raised in 1901, but it was not solved.

Submitted.

K. S.

9-12-08.

Issue.

The information required by the Residency has to be obtained. They want the last three years' average.

M. N. KRISHNA RAO.

9-12-08.

12. To the Superintendent, Stationery and Printing, No. Fl. 2651, dated 9th December 1908.

Requests him to give the figures for 1907-08 and to work out the average.

13. From the Superintendent, Stationery and Printing, No. 79, dated 11th December 1909.

Gives the figures for three years from 1905-06 to 1907-08.

45. From the reply received, it is seen that the average cost of manufacture of the stamps supplied to the Residency for the past three years comes to Rs. 282 To this should be added the sum of Rs. 130 incurred in the Stamp Superintendent's Office, or in other words, the total cost is Rs. 412 per annum.

Submitted for orders.

K. S.
15-12-08.
N. K.
23-12-08.

Secretary.

M. N. KRISHNA RAO.
29-12-08.

Please put up the Stamp *Rules in force in the Civil and Military Station.

*Both those under the Stamp Act and those under the Court Fees Act as extended to the Civil and Military Station.

K. S. CHANDRASEKHARA AIYAR.
4-1-09.

Please see Jaganatha Iyer's Stamp and Court Fees Acts put up.

K. S.
18-1-09.
N. K.
18-1-09.

Reserved for personal discussion with the Secretary, as per his orders.

S. HIRIYANNAIYA.
8-2-09.

46. Submitted to Secretary.

(1) The Stamp Commissioner's opinion is on page 1.

(2) The average cost of manufacture of stamps for Civil and Military Station is Rs. 412 per annum.

S. HIRIYANNAIYA.
25-3-09.

Please put up the notification regulating the use of Court-fee stamps in the Civil and Military Station.

S. HIRIYANNAIYA.
31-3-09.

Submitted.

Please see para 1 of the Resident's Notification No. 2491, dated 7th June 1899. (*Vide* page 210 of British Enactments in force in Native States, Southern India, Madras and Mysore.)

T. G. K.
11-4-09.
N. K.
12-4-09.

47. The Stamp Rules as well as the rules under the Court Fees Act as in force in the Civil and Military Station are put up. It will be seen therefrom that as regards general stamps a specific rule has been made, authorising the use of only those stamps which are purchased from the Resident's Treasury or from a licensed vendor appointed under the orders of the Collector of the Civil and Military Station. But as regards Court-fee stamps, no such restriction is laid down in regard to their use in the rules under the Court Fees Act.

48. But previous correspondence between the Durbar and the Residency in 1886 shows that an arrangement was entered into between the two Governments under which the Courts of the Civil and Military Station could accept only those Court-fee stamps which were purchased within the Civil and Military Station. We cannot find out whether any notification was issued by the Resident in pursuance of this arrangement, though a corresponding one was issued in Mysore. (Please see Sir K. Sheshadri Iyer's letter No. 9, Camp, dated 9th July 1886, and Notification No. 150, dated 7th August 1886.)

49. There does not seem to be any great loss to our revenue by the omission to surcharge the Civil and Military Station Court-fee labels. Sir K. Sheshadri Iyer once declined to take action as is now suggested, and seeing that we are ourselves considering the advisability of having our stamps manufactured in England, it may perhaps be best to defer taking further action in this matter.

50. As regards stamping cheque books of the banks, we may, I think, repeat our proposal, as also on the question of proportionate cost of establishment and manufacture.

S. HIRIYANNAIYA.
7-5-09.

51. The Residency may be informed in reply that the Durbar see no objection to the use in the Civil and Military Station of stamps of British manufacture. (This is the most convenient arrangement for all parties.) The average annual cost of supply may also be intimated.

52. Please draft a reply accordingly and submit to Dewan through 2nd Councillor.

K. S. CHANDRASEKHARA AIYAR.
8-5-09.

Draft submitted.

T. G. K.
10-5-09.

N. K.
10-5-09.

S. HIRIYANNAIYA.
12-5-09.

53. The Civil and Military Station is territory which, in theory at any rate, is still part of Mysore. Naturally we cannot be expected to look at this question as one of finance merely. In 1893, a Full Bench of our Chief Court decided that a document executed on a stamp paper impressed with the seal of the Resident's Treasury could not be legally treated as unstamped. (16 Mys. L. R. 180.) I believe the converse question received a different treatment in the Civil and Military Station (if my recollection is right), which is not surprising. Naturally, the Courts there would be tempted to take a different view, though as a matter of law the decision of the Chief Court seems to be correct.

54. The recent Stamp Rules have, however, expressly provided that stamps to be used in each jurisdiction should be those purchased locally. There will therefore no longer be a question of either Government losing any part of its legitimate stamp revenue by stamps of one jurisdiction being used in another. The general stamps (impressed) sold in the Civil and Military Station bear the seal of the Resident's Treasury; and in their case, there will be no difficulty in ascertaining where a particular stamped paper has been purchased. In the case of adhesive stamps used under Sec. 11 of the Regulation and of Court-fees stamps, there may sometimes be a difficulty, as it may not always be easy to know whether a particular vendor belongs to the Mysore territory or the Civil and Military Station. The easiest way of avoiding this difficulty will be to pass an order that, in addition, to signing his name on every stamp sold, the vendor should mention his place also. This can be inserted in Rule 10 given on page 56 of the Stamp Rules book. It may also be done by putting a distinctive mark on stamps supplied to the Resident's Treasury. This was mooted more than once while arrangements for separation of jurisdictions were being made; but it was considered unnecessary and undesirable. Perhaps after the adoption of the new Stamp Rules (about the necessity of stamps being purchased within jurisdiction), there may be no longer any objection to such a step which indeed seems to be the most convenient.

55. On the question of cheques, the Stamp Commissioner does not seem to be right in considering that they are rightly stamped with Civil and Military Station stamps. A cheque has to be stamped at the place of execution, which means the place where it is drawn. If we do not adopt distinguishing marks, the price of stamping cheque forms issued to Mysore State constituents should be credited properly to our treasury. But it would greatly hamper trade to introduce minute restrictions on free negotiability. I think that we may request the Residency to instruct the Collector of the Civil and Military Station to receive money for stamping cheques meant for the Civil and Military Station only and to refer the banks concerned to the Mysore authorities for forms intended for use in the Mysore State.

56. The Civil and Military Station is bound of course to pay the cost of the stamping establishment. But if the question is between discontinuing the use of our stamps and our foregoing the cost, I think we should rather choose the latter alternative.

57. I have made the alterations suggested by me in the draft reply put up by the office.

H. V. NANJUNDAYYA.
20-5-09.

58. Being a question involving "a change of system," it may perhaps be placed before Council.

K. S. CHANDRASEKHARA AIYAR.
21-5-09.

59. Please put up or obtain, if necessary, from proper quarters a copy of the judgment of the Civil and Military Station authorities referred to in the 2nd Councillor's note. Early.

T. ANANDA ROW.
2-6-09.

Do so please.

C. S. BALASUNDARAM IYER.
3-6-09.

Submitted.

60. The judgment of the Civil and Military Station authorities referred to above is not traceable. The best course seems to be to write to the Registrar of the Resident's office and obtain a copy. All possible attempts were made to trace the reference but to no purpose.

61. It is however informally ascertained that the arrangement made with the Residency in 1886 continued till the issue of the rules by the Government of India in 1906. The Residency does not seem to have issued any rules to the contrary in the interval. Submitted.

T. G. K.
5-7-09.

62. I understood from the 2nd Councillor that the decision referred to was passed by the District Judge of Civil and Military Station about 1893. It does not seem to be possible to trace it.

63. But from enquiries which I made, I learnt that it is the practice now in the Civil and Military Station Courts to treat, as *unstamped*, documents written on a stamp paper purchased in Mysore.

Submitted to Dewan.

S. HIRIYANNAIYA.
9-7-09.

To Council.

T. ANANDA ROW.
26-7-09.

Circulate.

K. S. CHANDRASEKHARA AIYAR.
28-7-09.

64. We have to safeguard our own stamp revenue and for this purpose the differentiation of the stamps issued to the Civil and Military Station would appear to be necessary. Suppose the Advocate of the Civil and Military Station buys Court-fee stamps of Rs. 100 value from the Civil and Military Station Treasury and uses them in the City Courts, we lose a stamp revenue of Rs. 100. The recovery of the cost of manufacture of stamps is quite sound in principle and should, I think, be not waived.

65. At the same time I attach great importance to the point raised by the 2nd Councillor that Mysore stamps should be used in the assigned tract of the Civil and Military Station. As affecting the political status of the assigned tract the use of British stamps should not be permitted.

66. The question whether our stamps will be manufactured in England does not affect the present controversy.

K. P. PUTTANNA CHETTY.
30-7-09.

Subject.

Draft of a reply to the Residency letter enquiring whether the Durbar have any objection to the use of British stamps in the Civil and Military Station of Bangalore.

Circulated to Councillors.

By Order,
K. S. CHANDRASEKHARA AIYAR,
Secretary to Government.
29-7-09.

Seen by the Second Councillor.
Seen by the First Councillor.

Submitted to His Highness.

67. With reference to the communication to the Residency approved by His Highness in Order dated 18th August 1908, (1) suggesting the desirability of adopting some arrangement for differentiating the stamps used in the Civil and Military Station from those used in the rest of the State and (2) requesting that the cost of manufacture of the stamps supplied to the Civil and Military Station may be borne by the Civil and Military Station, I submit for information the subsequent correspondence on the subject. The Residency enquires (1) whether the Durbar sees any objection to the use in the Civil and Military Station of stamps of British manufacture, and (2) what would be the average annual charge due to the Durbar on account of the manufacture of the stamps supplied for use in the Civil and Military Station.

68. I submit for approval the draft of a reply to the Residency. The average annual charge is Rs. 412. The use in the Civil and Military Station of the stamps used in British India would be open to objection, as the Civil and Military Station is a part of Mysore Territory. Both the Councillors concur in this view. But it must be observed that the objection is purely sentimental, and will not in any case apply to the one-anna stamp duty which is now paid in the Civil and Military Station in the shape of postage stamps.

T. ANANDA ROW.
23-8-09.

Order.

69. Approved.

K. R. W.,
His Highness the Maharaja of Mysore.
28-8-09.

Issue draft.

K. S. CHANDRASEKHARA AIYAR.
2-9-09.

14. To the First Assistant to the Hon'ble the Resident, No. Pol. 223, dated 4th September 1909.

States that the Durbar would prefer the continuance of the use in the Civil and Military Station of the Mysore stamps and that the average annual cost of the stamps supplied to the Civil and Military Station during the past three years is reported to be Rs. 412 in round figures.

Submitted to His Highness.

70. In the course of conversation with Mr. Fraser, I was led to understand that the claim of the Mysore Durbar to be reimbursed in the cost of manufacturing the stamps issued for use in the Civil and Military Station of Bangalore, was apparently inconsistent with the Durbar's desire to see their own stamps used in the Civil and Military Station on the ground that the latter was still part of Mysore Territory; furthermore, that such a claim might lead to a question being raised whether it would not be expedient for the Civil and Military Station authorities to manufacture their own stamps or to adopt British stamps with a distinguishing mark. Mr. Fraser saw no objection to Mysore stamps being used with a distinguishing mark as this would be sufficient for the protection of Mysore revenue as distinguished from the revenue of the Civil and Military Station. It seemed to me that the Durbar might waive the question of the cost of manufacture and the Resident acquiesced in this view. I submit a draft of a D. O. letter on these lines to the Residency for favour of His Highness' approval.

T. ANANDA ROW.
6-11-09.

Order.

71. Approved.

K. R. W.,
His Highness the Maharaja of Mysore.
8-11-09.

Secretary.

T. ANANDA ROW.
16-11-09.

(D. O. to Residency has been issued. No. 493, dated 17th November 1909.)
Circulated to Councillors for perusal.

K. S. CHANDRASEKHARA AIYAR.
19-9-09.

Seen.

K. P. PUTTANNA CHETTY.
22-11-09.

72. With reference to the cheques issued by the Madras and Bangalore Banks, I noted that the Collector of Civil and Military Station should be asked to receive money for stamping cheques meant for Civil and Military Station constituents only (para 55, page 11 of the notes). May we not take action on the suggestion now, by writing to the Residency and also to the agents of the two banks?

73. I believe my view of the law is right. But the Secretary may kindly verify and note what he thinks before submitting the file again to the Dewan.

H. V. NANJUNDAYYA.
19-11-09.

15. To the Hon'ble Mr. S. M. Fraser, C.I.E., Resident in Mysore.

Intimates that the Durbar will waive their claim to be reimbursed in the cost of manufacturing the stamps issued for use in the Civil and Military Station, provided Mysore stamps are used therewith the distinguishing mark, so as to insure the protection of the revenue of the two tracts respectively.

16. From the First Assistant Resident in Mysore, No. 7554, dated 24th November 1909.

States that the stamps impressed on cheques, Court-fee labels and other adhesive stamps intended for use in the Civil and Military Station may hereafter have the letters "Civil and Military Station" printed on them before they are supplied to the Resident's Treasury, Bangalore, and that it is understood that the Durbar have waived their claim for the cost referred to.

74. Submitted for orders. It seems enough to write to the Commissioner of Stamps to arrange for the stamp labels and cheque books intended for the Civil and Military Station being over printed with "Civil and Military Station" by the Stamp Superintendent's Office. Perhaps some machinery may be necessary for the purpose and it may be sanctioned when a requisition comes therefor.

75. As regards cheque books also, it is submitted that there will not be much difficulty as their stamps are likewise over printed. The revenue of these books will be credited to the Resident's Treasury. But the revenue of those intended for the use of the constituents of the banks residing in the Mysore State has to go to the Durbar. The banks (Madras and Bangalore) may be requested to send these books direct to the Stamp Superintendent with the money as they used to do before. It may be better also to republish in the Gazette the Financial Circular No. 1722, dated 24th July 1889 (page 87 of the printed collection put up) copy thereof being at the same time sent to the banks referred to. This procedure seems to be enough for the present.

T. G. K.
29-11-09.
N. K.
29-11-09.

76. Under Section 3 (*b*) of the Stamp Act (of Mysore as well as of British India), Bills of Exchange and Cheques drawn, whether in Mysore or in British India, should be stamped with the stamp of the place where they are *executed*, in other words where they are "drawn." Consequently cheques drawn in the Bangalore City should bear a Mysore stamp and those drawn in the Civil and Military Station, a stamp current in that locality. But by mutual agreement it has been arranged that "Bills of Exchange, Cheques and Promissory Notes" executed in either of these localities need not be stamped again with the stamp of the other when negotiated in the latter locality. Please see Durbar Notification No. 1, dated 30th June 1890, and Government of India Notification No. 13, dated 18th January 1870, and 3616, dated 16th July 1909.

77. The result is that a cheque drawn in the Bangalore City but presented for payment in the Civil and Military Station, may bear either a Mysore stamp or a stamp current in the Civil and Military Station as far as its validity in the Civil and Military Station is concerned and *vice versa*. This arrangement is evidently intended to afford facilities for commercial people.

78. But this does not take away the right of each Government to see that instruments executed within its own jurisdiction bear its own stamp, though intended for negotiability within the jurisdiction of the other Government.

79. The arrangement proposed to secure this end from our standpoint, namely to ask the bank authorities to have their Cheque Books intended for constituents within our jurisdiction stamped direct from our manufactory, appears to be unobjectionable from a legal point of view and has much to recommend from an administrative standpoint. The arrangement is all the more feasible as hereafter Civil and Military Station stamps are to be overprinted; please see Residency letter dated 24th November 1909, under disposal.

80. (The question of the one anna postal revenue receipt stamp of British India now used in the Civil and Military Station has not been touched.)

S. HIRIYANNAIYA.
30-11-09.

81. Please put up drafts to Residency *re* cheques and also to Stamp Commissioner.

C. S. BALASUNDARAM IYER.
7-12-09.

82. Two drafts put up.

M. A. T.
M. M. K.
29-12-09.

S. HIRIYANNAIYA.
4-1-10.
C. S. BALASUNDARAM IYER.
4-1-10.

83. The two drafts are approved. As suggested in the above note, the banks may be informed that those who draw cheques in the City, etc., should do so on Mysore stamped cheques.'

84. The postage stamp of one-anna is being used for receipts, etc., in the Civil and Military Station. We need not interfere with it at all.

H. V. NANJUNDAYYA.
15-1-10.

Drafts approved.
T. ANANDA ROW.
24-1-10.

Issue.
C. S. BALASUNDARAM IYER.
26-1-10.

17. To the Commissioner of Stamps, No. Fl. 3611, dated 22nd January 1910.

Directs that stamps impressed on cheques, Court-fee labels and other adhesive stamps intended to be used in the Civil and Military Station shall hereafter have the words' 'Civil and Military Station' over printed before they are supplied to the Hon'ble the Resident's Treasury.

18. To the First Assistant to the Hon'ble the Resident, No. Pol. 620, dated 29th January 1910.

Requests that the Collector, Civil and Military Station, may be directed to receive applications for stamping, cheques, only in cases where they are meant to be drawn within the limits of the Station.

19. From the First Assistant to the Hon'ble the Resident, No. 792, dated 8th February 1910.

Forwards for information copy of his letter No. 791, dated 8th February 1910, to the Collector Civil and Military Station, stating that he may receive in future applications for stamping cheques only in cases where they are meant to be drawn in the Civil and Military Station.

85. Submitted with a draft.

T. G. K.
N. K.
21-2-10.

86. Issue and submit to 2nd Councillor for information.

S. HIRIYANNAIYA.
22-2-10.

To the Stamp Commissioner, No. Fl. 4238, dated 24th February 1910.

Communicates the above.

From the Stamp Commissioner, No. 300, dated 25th February 1910.

Suggests that "Civil and Military Station" may be overprinted on all papers as well as labels, instead of on the latter alone, and states that it is not clear when the order, dated 29th January 1910, is to be brought into effect. Also requests to be informed whether the stock of stamps now in the Resident's Treasury may be withdrawn and stamps with overprinting supplied instead.

87. Submitted.

88. As regards over printing stamp papers also, the point was fully considered and it was decided that it was unnecessary to over print the papers as they bore the seal of the treasury of issue and the place of purchase could be easily found out.

89. As regards the date from which the arrangement is to take effect, the order is quite clear, and it looks strange how the Stamp Commissioner entertains any doubt. Effect is to be given from the date of the order and the very first supply to be made to the Resident's Treasury subsequent to the date of the order, *i.e.*, 22nd January 1910, must have the overprinting.

90. As regards the exchange of the present stock of stamps in the Resident's Treasury for those with overprinting, it is submitted, there have been only 3 indents in a year on an average, and the last indent and supply was in December 1909. Before we get our stock ready for issue, the present stock in the Resident's Treasury may be exhausted and there may be no need at all for the exchange. It does not seem therefore worthwhile to trouble the Residency about it.

91. Submitted with a draft for approval or other orders.

T. G. K.
1-3-10.
N. K.
2-3-10.

92. Draft may be approved.

S. HIRIYANNAIYA.
8-3-10.

93. Before issuing the draft, please ascertain from the Stamp Office, whether they have taken any action in contravention of its terms in anticipation of sanction. Mr. Sparkes spoke to me about this subject, showing the design of overprinting letters, etc.

H V. NANJUNDAYYA.
11-3-10.

94. Submitted.

95. Ascertained from the Stamp Manufactory that no action has been taken in contravention of the Government Order. The necessary machinery required for overprinting is said to have been ordered. It will take some time before it is received. The design of overprinting or specimen copy with such overprinting was, it is learnt, done in the Government Printing Press. The early issue of the draft put up will prevent the Stamp Commissioner from taking any action in anticipation of sanction.

T. G. K.
15-3-10.
N. K.
15-3-10.

N. RAMA RAO.
15-3-10.

96. Draft approved.

H. V. NANJUNDAYYA.
16-3-10.

97. Issue.

S. HIRIYANNAIYA.
16-3-10.

22. To the Commissioner of Stamps, No. Fl. 4607, dated 18th March 1910.

States that it is not intended to extend the arrangement detailed in the Government Order of 29th January 1910, to stamps which bear on them the seal of the Treasury of issue and that it is not considered necessary to exchange the present stock of stamps in the Resident's Treasury with those to be overprinted. Adds that the order of January should have effect from the date of its issue.

Proceedings of the Government of His Highness the Maharaja of Mysore,

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

FILE No. 144 OF 1906-07.

From K. Krishna Iyer, Esq., Superintendent of Stamps, Mysore Government, Bangalore, to K. S. Chandrasekhara Aiyar, Esq., B.A., B.L., Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments, Bangalore No. 226, dated 11th May 1907.

Serial No. 1.

In forwarding herewith copies of letters that have passed between this office and the Collector of the Civil and Military Station, Bangalore, I have the honor to suggest for the consideration and orders of Government the following points:—

1. During the last 14 years and up to very recently, the Madras Bank (Bangalore Branch) used to send all its cheque books direct to this office for being impressed with the Mysore Government one anna stamp and the stamp duty thereon paid by the bank was credited to the revenues of the Mysore State, in the accounts of the State Huzur Treasury.

But latterly the Madras Bank is sending some of its cheque books to us *through the Collector of the Civil and Military Station*, and others directly to us.

2. The stamp duty on the cheque books sent to us *through the Collector* is paid by the bank into the Hon'ble the Resident's Treasury and credited to the revenues of the Assigned Tract.

3. The stamp duty should be credited to the Government within whose jurisdiction the person drawing the cheque resides irrespective of where the bank is situated.

In accordance with the (Financial) Circular No. 1772, dated the 24th July 1889, the stamp duty on "Cheques executed within the Territories of Mysore whether negotiated in the province or in British India should bear a Mysore one anna receipt stamp and not that of British India."

Thus, when the person who draws the cheque is a resident of the Mysore State, he is bound to use a Mysore Government one anna receipt stamp and the stamp duty should therefore be credited to the revenues of the Mysore State.

4. In the event of persons residing within the Mysore State making use of the cheque books sent to us *through* the Collector of the Civil and Military Station for being stamped, there is a distinct loss to our revenues as the stamp duty on such cheque books will have been paid by the bank into the Hon'ble the Resident's Treasury and credited to the revenues of the Assigned Tract.

I am not aware that the Madras Bank makes any distinction between the cheque books they issue to their customers whether residents of the Mysore State or of the Civil and Military Station.

5. Under these circumstances, so that there might be no loss to our revenues, it suggests itself to me to mark with some distinctive letters on the stamps such of the cheque books as are supplied for the use of the Civil and Military Station.

The same may also with advantage be adopted in the case of the General and Court-fees Stamp papers and all other adhesive stamps supplied to the Hon'ble the Resident's Treasury. I would suggest, if the Government see no objection, the letters (Civil and Military Station) being printed in black ink on all stamp papers and stamps supplied for use in the Civil and Military Station.

6. Another point which I beg to bring to the notice of Government is that at present we supply the Hon'ble the Resident's Treasury with all stamp papers and stamps required for use in the Civil and Military Station *without any cost, whatever.* No doubt the British Government is entitled to the stamp revenue of the Civil and Milftary Station similar to all the other revenues of the Assigned Tract, but it is only just that the Civil and Military Station should bear a proportionate charge in the Manunfacture of all stamp papers and stamps supplies to them by us.

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

If they do not obtain these from us, they will either have to manufacture them themselves or get them from elsewhere, and this would surely cost them something.

ENCLOSURE I.

From P. Hannyngton, Esq., Officiating Collector, Civil and Military Station, Bangalore to the Superintendent of Stamps in Mysore, Bangalore, No. 1646, dated 8th May 1907.

I have the honor to forward herewith 40 cheque books received from the Agent, Bank of Madras, Bangalore, to be impressed with a stamp of the value of one anna and to request that you will kindly have it done and the books returned at an early date.

2. The stamp duty of Rs. 78-2-0 has been recovered and credited into the Resident's Treasury.

ENCLOSURE II.

From P. Hannyngton, Esq., Officiating Collector, Civil and Military Station, Bangalore, to the Superintendent of Stamps in Mysore, Bangalore, No. 1588, dated 4th May 1907.

With reference to your letter No. 204, dated 10th April 1907, I have the honor to state under instructions of the Hon'ble the Resident, that the cheque books in question are intended for use in the Civil and Military Station of Bangalore, which though forming part of the Mysore State, has been assigned to the exclusive management of the British Government and that the stamp duty leviable on cheques is therefore, like similar revenue derived from other general stamps and Court-fee stamps issued from the Resident's Treasury, creditable to the Assigned Tract revenues.

ENCLOSURE III.

From P. L. Moore, Esq., I. C. S., Collector, Civil and Military Station, Bangalore, to the Superintendent of Stamps, Mysore Government, Bangalore, letter No. 1527, dated 1st May 1907.

In reply to your letter No. 204, dated the 10th April 1907, and subsequent reminder No. 214, dated the 25th idem, I have the honour to state that the question as to how the adjustment of the duty levied on stamping cheque books sent to me by the Agent, Bank of Madras, will be effected, has been referred for the orders of the Hon'ble the Resident and that on their receipt you will be addressed again.

ENCLOSURE IV.

From L. Bishtopanth Badami, Esq., B. A., Officiating Superintendent of Stamps in Mysore, Bangalore to P. L. Moore, Esq., I. C. S., Collector, Civil and Military Station, Bangalore, No. 204, dated 10th, April 1907.

In returning herewith duly stamped the ten cheque books of 25 forms each of the Bank of Madras, Bangalore, I have the honor to state that as the cheques are apparently intended for use in the Mysore State, the duty levied by you on them should be credited to the revenues of the Mysore State. I request you therefore to kindly intimate to this office how this adjustment will be effected in the accounts of the Hon'ble the Resident's Treasury.

ENCLOSURE V.

From P. L. Moore, Esq., I. C. S. Collector, Civil and Military Station, Bangalore, to the Superintendent of Stamps in Mysore, Bangalore, No. 1165, dated 5th April 1907.

I have the honor to forward herewith 10 cheque books, each containing 25 forms, received from the Agent, Bank of Madras, Bangalore, to be impressed with a stamp of the value of one anna and to request that you will kindly have it done and the books returned to me at an early date.

2. The stamp duty of Rs. 15-10-0 has been recovered and remitted to the Resident's Treasury.

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

From the Secretary to Government, General and Revenue Departments, to the Superintendent of Stamps, No. Fl. 1355, dated 18th September 1907.

Serial No. 2.

With reference to your letter No. 226, dated 11th May 1907, suggesting that the stamps to be supplied to the Resident's Treasury may be surcharged with "Civil and Military Station" and that the proportionate cost of the manufacture of stamps may be recovered from the C. & M. Station, I am directed to request that you will be so good as to furnish, for the information of Government, statistics of the quantity of stamps supplied to the Hon'ble the Resident's Treasury during the past 5 years and the proportionate cost of manufacturing such quantity. It should also be reported whether the Mysore Government was paying similar charges when it was getting surcharged stamps of British India for use in the State. A very early reply is solicited.

From K. Krishna Iyer, Esq., Superintendent of Stamps in Mysore, Bangalore, to the Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments, Bangalore. No. 81, dated 9th October 1907.

Serial No. 3.

1. Adverting to your letter No. Fl. 1355—S. R. 144-06-2, dated 18th September 1907, I have the honor to state that during the past 5 years stamps and stamp papers as per margin have been supplied to the Hon'ble the Resident's Treasury.

	No. of Stamps	Value Rs. a. p.
1902-03 ...	94,883	56,104 12 0
1903-04 ...	48,523	55,370 0 0
1904-05 ...	62,790	36,590 10 0
1905-06 ...	127,773	46,738 12 0
1906-07 ...	69,364	58,148 12 0
Total ...	403,333	2,52,952 14 0

2. The accompanying statements will give detailed information regarding the quantities, denominations and value of the stamps thus supplied.

3. The proportionate charges incurred *by this office* in counter-stamping and issuing these stamps, works out at an average to Rs. 130 and odd per year.

4. In addition the cost of the paper and the proportionate charges of the stamp manufactory have also to be taken into consideration. As I am not in a position to give any accurate information regarding these items, I beg that Government may be pleased to call upon the Superintendent of the Stamp Manufactory to furnish the same.

5. The question whether similar charges were being paid by the Mysore Government when it was using the surcharged British stamps necessitates a careful perusal of all the old correspondence relating to a very remote period.

6. This, with my limited staff, with the pressure of work in preparing the report for the Dewan's Dasara Address and the annual Report on the Stamp Administration with elaborate statistics, and with the heavy work involved in meeting the large demands from districts for stamps and stamp papers in view of the approaching Dasara holidays, I regret, I have so far not been able to attend to.

7. I shall, however, try and submit this information as early as possible after the Dasara holidays.

To the Superintendent, Stamp Manufactory, Letter No. Fl. 2307, dated 14th November 1907.

Serial No. 4

I am directed to forward herewith copy of letter No. 81, dated 9th October 1907, together with its enclosure in original (to be obligingly returned) regarding the question of recovering from the Civil and Military Station authorities the cost of manufacturing and supplying stamps to them and of surcharging such stamps with the words "Civil and Military Station," and to request that you will be so good as to furnish Government with the information referred to in para 4 of the above letter.

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

From K. Krishna Iyer, Esq., Superintendent of Stamps in Mysore, to C. S. Balasundaram Iyer, Esq., B.A., Officiating Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments, No. 102, dated 12th November 1907.

In continuation of my letter No. 81, dated 9th October 1907, I have the honor to enclose herein copies of correspondence, as per margin, from which it is made clear that the Mysore Government was getting its supply of the British India Foreign Bill labels for use in the Mysore State, *at cost price.* **Serial No. 5.**

(1) Letter No. Genl. 1729—Rev. 13, dated 4th August 1865, from the Commissioner in Mysore, to the Chief Secretary to the Government of Fort Saint George.

(2) Letter No. 84, dated 4th September 1865, from the Commissioner in Mysore, to the Chief Secretary to the Government of Fort Saint George.

(3) Letter No. 425, dated 11th September 1865, from the Chief Secretary to the Government of Fort Saint George, to the Commissioner in Mysore.

ENCLOSURE No. (1)

From L. Bowring, Esq., Commissioner in Mysore, to the Chief Secretary to the Government of Fort Saint George, Genl. No. 84, dated the 4th September 1865.

With reference to your letter 400 of the 25th ultimo, I have the honor to request that His Excellency the Governor may be moved to authorize the Superintendent of Stamps to furnish this office with a supply of Foreign Bill labels, as per margin, to be used on bills drawn at any place out of India and negotiated in Mysore. I have further to request that the Superintendent of Stamps may be instructed to furnish future supplies on the indents of the Auditor and Accountant of Mysore, at cost price.

Denomination. Rs.	a.		No. of Sheets or Rolls
0	1	...	... 100
0	2	...	... 100
0	3	...	... 100
0	4	...	... 100
0	6	...	... 100
0	8	...	... 100
0	12	...	... 100
1	0	...	... 50
1	8	...	... 50
2	0	...	... 50
3	0	...	... 50
4	0	...	... 50
6	0	...	... 50
9	0	...	... 10

A notification will be issued relative to the purpose for which the labels are intended and to obviate the use of any except those printed with the word "Mysore"

The stock of Madras labels in hand will then be returned.

ENCLOSURE No. (2)

From L. Bowring, Esq., Commissioner in Mysore, to the Chief Secretary to the Government of Fort Saint George, Genl. No. 1729—Rev. No. 13, dated 4th August 1865.

No special stamp labels having been prepared for "Foreign Bills of Exchange" to be drawn in Mysore on places out of British India, or negotiated in this province, I have the honor to request that His Excellency the Governer in Council may be moved to sanction supplies of Madras Foreign Bill labels being furnished by the Mint Master on application of the Auditor and Accountant in Mysore, at cost price. It is proposed to print the word "Mysore" on the labels to distinguish them from those of the Madras Presidency.

ENCLOSURE No. 3.

From the Chief Secretary to the Government of Fort Saint George, to the Commissioner for the Government of the territories of His Highness the Maharaja of Mysore, No. 425, dated 11th September 1865.

I am directed to acknowledge the receipt of your letter, dated the 4th instant, No. 84, and to state that, as therein requested, the Superintendent of Stamps has been authorized to supply the foreign bill lables applied for and to furnish future supplies on the indents of the Auditor and Accountant of Mysore at cost price.

From the Superintendent, Stamp Manufactory, Bangalore, to the Secretary to the Government of Mysore, General and Revenue Departments, No. 68, dated 20th November 1907.

With reference to your letter No. Fl. 2307—S. R. 144-06-4, dated 14th November 1907, I have the honor to enclose a statement showing the cost for printing stamps supplied to the Collector, Civil and Military Station, Bangalore. The enclosures sent with your letter under reference are herewith returned. **Serial No. 6.**

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

ENCLOSURE.

Statement showing cost for printing stamps supplied to the Collector, Civil and Military Station, Bangalore.

Years	Cost of plain paper						Total	Proportionate charge of labor, supervision and ink, excluding cost of paper	Remarks
	General stamp		Court fees		Receipts labels				
	Sheets	Value	Sheets	Value	Sheets	Value			
		Rs. a. p.		Rs a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
1902-03 ...	328	4 8 0	1,169	5 10 0	1,000	15 0 0	25 2 0		
1903-04 ...	9,124	136 14 0	1,170	5 10 0	...	...	142 8 0		
1904-05 ...	1,986	30 0 0	640	2 14 0	645	9 6 0	42 4 0	*163 0 0	
1905-06 ...	5,364	82 8 0	1,260	6 12 0	1,400	22 8 0	111 12 0		
1906-07 ...	5,894	90 0 0	1,580	9 0 0	363	5 6 0	104 6 0		

*Cost per annum.

From H. H. Sparkes, Esq., Commissioner of Stamps in Mysore, Bangalore, to C. S. Balasundaram Iyer, Esq., B.A., Officiating Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments, No. 2024, dated 2nd March 1908.

Serial No. 7.

In forwarding herewith for perusal and obliging return the original letter No. 133, dated 19th December last, from the Stamp Superintendent in Mysore, I have the honor to state that for the reasons contained in the Superintendent's letter to Government, No. 226, dated 11th May 1907, and in paragraphs 3 and 4 of the enclosed, I am also of the opinion that the stamp duty leviable on the cheques mentioned by him should be credited to the Mysore Government and that the Civil and Military Station should bear the actual cost incurred in the manufacture of the stamp papers and stamps supplied to them by the State.

As the question is thus one affecting the revenues of the State, I request that the Government may be pleased to have the same settled at an early date.

ENCLOSURE.

From K. Krishna Iyer, Esq., Superintendent of Stamps in Mysore, to H. H. Sparkes, Esq., Commissioner of Stamps, No. 133, dated 19th December 1907.

1. In continuation of my letter No. 226, dated 13th May 1907, to the address of the Secretary to Government, General and Revenue Departments, forwarding copies of correspondence that had passed between myself and the Collector of the Civil and Military station, Bangalore, with regard to the stamp duty on the Madras Bank cheques forwarded by him for being impressed with the one anna Mysore Government receipt stamp, I have the honor to invite your attention to the Collector's letter No. 1588, dated 4th May 1907, wherein he contended that as "the cheque books in question were intended for use in the Civil and Military Station of Bangalore", the stamp duty leviable on those cheques were credited to the Assigned Tract revenues.

2. I give below particulars of certain cheques that have recently been received in the StateHuzur Treasury, the stamp duty on which has been credited in the Hon'ble the Resident's Treasury, they having been forwarded to me by the Collector for being impressed with the receipt stamps.

	Name of bank	Number of cheque	Date	Drawn by	In favour of	Date on which the receipt stamp was impressed by the manufactory
1.	Madras Bank, Bangalore.	C. 804011 ...	5th Dec. 1907 ...	Sir P. N. Krishnamurti.	Military Assistant to Government.	8th Nov. 1907.
2.	Do ...	B. 53858 ...	10th do	Fred. W. Wills (Kolar Gold Fields).	R. C. M. Calvert...	14th May 1907.
3.	Do ...	A. 007224 ...	10th do ...	P. F. Gardon, Lt-Col.	Mysore Public Works Department, Electrical Branch.	30th August 1907.
4.	Do ...	B. 507894 ...	13th do ...	Mrs. Traill ...	Do ...	8th August 1907.

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

3. But as all these cheques are drawn by persons residing within the Mysore limits, the stamp duty thereon should properly have been credited to the Mysore Government. *Vide* clause (a) Section 3 of Chapter II of Stamp Regulation, No. II of 1900.

4. I belive there are many persons residing within Mysore limits who have their banking accounts with the Bangalore Bank, and some stamp revenue is similarly being lost to Government.

The Madras Bank has never sent me *direct* any cheque books for being impressed with stamps since the 27th April 1907.

From, K. S. Chandrasekhara Aiyer, Esq., B.A., B.L., Secretary to Government, General and Revenue Departments, to T. B. Copeland, Esq., I. C. S., First Assistant to the Hon'ble the Resident in Mysore, Pol. No. 174, dated 24th August 1908.

Serial No. 8.

I am directed to address you regarding the desirability of adopting some arrangement for differentiating the stamps used in the Assigned Tract from those used in the State. The stamps used in the Civil and Military Station, are supplied by the Durbar, but except general stamps which bear an impression of the treasury of issue, the other stamps are indistinguishable from those used within the State. This arrangement is unsatisfactory as it affords scope for the use, within the jurisdiction of one Government, of stamps purchased from another and consequently involves a certain amount of loss to the stamp revenue of one or other of the Governments. The case of stamps impressed on cheques may serve to illustrate the point. The Bangalore Branch of the Bank of Madras gets its Cheque Books stamped by the Stamp Manufactory of the Durbar, but payment for such stamps is sometimes made to the Hon'ble the Resident's Treasury and at others, to the State Huzur Treasury. As the stamp impressed on the cheques is the same whether the cheques are drawn within Mysore or elsewhere, there is no guarantee that the cheques, the stamp duty on which has been credited to the Civil and Military Station, will not be used by the constituents of the bank residing in the Bangalore City and other parts of Mysore, and *vice versa*.

It has been reported by the Superintendent of Stamps in Mysore that some instances of cheques, the duty on which had been paid to the Civil and Military Station but which had been drawn by persons residing in Mysore, have come to his notice. It is also reported by the same officer that the Madras Bank has not since April 1907 sent any cheques to him direct for being impressed with stamps. All the cheque books received for stamping since the said date are, it is stated, received through the Collector, Civil and Military Station, who realizes the duty and credits it to the revenues of the Civil and Military Station.

To obviate this element of risk, the Durbar propose that stamps impressed on cheques and Court fee labels and other adhesive stamps which at present contain no marks to indicate where they are intended to be used, may hereafter have the letters "Civil and Military Station" printed on them, when they are intended to be used in the Civil and Military Station.

2. I am also to refer to another point connected with the supply of stamps by the Durbar for use in the Civil and Military Station. The supply has hitherto been free, but it seems to the Durbar that the cost of the manufacture of the stamps should be borne by the Civil and Military Station and paid to the Durbar. The Durbar are put to some expense in buying water marked papers and impressing the necessary stamps on them, and it is but reasonable that a share of such expense proportional to the quantity of stamps supplied should be borne by the Civil and Military Station, to which the duty on such stamps is credited.

Letter No. 5927, dated Bangalore, 11th November 1908, from T. B. Copeland, Esq., I. C. S., First Assistant to the Hon'ble the Resident in Mysore, to the Dewan of Mysore.

Serial No. 9.

I am directed to acknowledge the receipt of Mr. Chandrasekhara Aiyer's letter Pol. No. 174, dated the 24th August 1908, in which the Durbar propose (1) to differentiate stamps of Mysore manufacture intended for use in the territory administered by His Highness the Maharaja from those destined

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

for use in the Civil and Military Station, (2) to debit the Civil and Military Station with the cost of the manufacture of the, stamps supplied to them by the Durbar.

2. I am to point out, in reply, that the acceptance of the above proposals would mean the use, in future, of two sets of stamps as different for all practical purposes affecting the convenience of the public as stamps of Mysore and of British manufacture, and the question suggests itself whether the object sought by the Durbar would not be attained with least cost to the British Government by using British stamps hereafter in the Civil and Military Station.

3. With a view to enabling the Resident to arrive at a decision on this point, I am to request that Mr. Fraser may be informed (1) whether the Durbar see any objection to the use in the Civil and Military Station of stamps of British manufacture (2) what, judging by the actuals of the past three years, would be the average annual charge due to the Durbar on account of the manufacture of the stamps supplied for use in the Civil and Military Station.

Letter No. Fl. 2415, dated 24th November 1908, from the Secretary to Government, General and Revenue Departments, to the Superintendent, Stamp Manufactory, Bangalore.

Serial No. 10.

Adverting to your letter, No. 68, dated the 20th November 1907, I am directed to request you to be so good as to state what, judging by the actuals of the past three years, would be the average annual charge on account of the manufacture of stamps supplied for use in the Civil and Military Station.

Letter No. 72, dated 4th December 1908, from the Superintendent of Stamp Manufactory, to the Secretary to the Government of Mysore, General and Revenue Departments, Bangalore.

Serial No. 11.

With reference to your letter No. 2415—S. R. 144-06, dated 24th November 1908, I beg to state that a statement showing five years' cost of manufacturing stamps for 1902-03 to 1906-07 was submitted with my letter No. 68, dated 20th November 1907, the average cost being Rs. 163 per annum, with reference to letter No. Fl. 2307—S. R. 144-06-4, dated 14th November 1907. I regret that in the absence of figures for 1907-08, (being the stamps supplied to Civil and Military Station, Bangalore) I am not able to furnish the average for three years. The stamps manufactured are forwarded tothe Superintendent of Stamps for distribution, without any knowledge on my part as to whether they are for the Civil and Military Station or for the districts.

The figures supplied herewith for the years 1902 to 1907 are based upon the information supplied by your office in letter No. Fl. 2307—S. R. 144-06-4, dated 14th November 1907.

No. Fl. 2651, dated 9th December 1908, to the Superintendent of Stamp Manufactory.

Serial No. 12.

Adverting to your letter No. 72, dated the 3rd December 1908, I am directed to request you to be so good as to obtain from the Superintendent of Stamps the necessary figures for 1907-08 and work out the average cost of the manufacture of stamps supplied to the Hon'ble the Resident's Treasury for the past three years.

Letter No. 79, dated 11th December 1908, from C. H., Yates, Esq., Superintendent of Stamp Manufactory, Bangalore, to K. S. Chandrasekara Aiyer, Esq., Secretary to the Government of Mysore, General and Revenue Departments, Bangalore.

Serial No. 13.

Adverting to your letter No. Fl 2415—S. R. 144-06, dated 24th November 1908, I have the honor to state that the actuals for three years from 1905-06 to 1907-08 amount to, cost of paper, etc., Rs. 291-4-6, and labour Rs. 556-11-6, and average annual charge amounts to Rs. 282-10-8, for the manufacture of stamps supplied to the Civil and Military Station.

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Letter Pol. No. 223, dated 4th September 1909, to T. B. Copeland, Esq., I. C. S., First Assistant to the Hon'ble the Resident in Mysore.

Serial No. 14.

With reference to para 3 of your letter of the 11th November 1908, No. 5927, I am directed to state that as the Civil and Military Station, though assigned to the British Government, is still a part of the territories of Mysore, the Durbar would perfer the continuance of the use of the Mysore stamps therein, as prescribed by Rule 2 (2) of Rules under the Stamp Act issued in Government of India Notification No. 4870-1, dated 7th December 1906. The proposal to insert a distinguishing mark for stamps supplied to the Civil and Military Station Treasury is meant only as a convenient mode of ascertaining whether a particular stamp has been purchased from a vendor within the jurisdiction, as required by the said rule, which has also been adopted in Mysore in Notification No. Fl. 5821—Leg. 52-03-1, dated 8th May 1908, as it would not always be easy to discover this fact from the mere signature of the vendor borne on the stamp.

2. The average annual cost of the stamps supplied to the Civil and Military Station during the past three years is reported to be Rs. 412 in round figures.

D. O. dated 17th November 1909, from Mr. T. Ananda Rao, Dewan of Mysore, to the Hon'ble Mr. S. M. Fraser, C.I.E., Resident in Mysore.

Serial No. 15.

With reference to our conversation the other day on the subject of the stamps used in the Civil and Military Station of Bangalore, I write to say that the Durbar will waive their claim to be re-imbursed in the cost of manufacturing the stamps issued for use in the Civil and Military Station, provided Mysore stamps are used there with a distinguishing mark, so as to ensure the protection of the revenue of the two tracts respectively.

Letter No. 7554, dated the 24th November 1909, from T. B. Copeland, Esq., I.C.S., First Assistant to the Resident in Mysore, to the Dewan of Mysore.

Serial No. 16.

With reference to the correspondence ending with Mr. Chandrasekhara Aiyer's letter No. 223-Pol., dated the 4th September 1909, I am directed to state that, as suggested in para 1 of the Durbar's letter No. 174-Pol., dated the 24th August 1908, stamps impressed on cheques, Court-fee labels and other adhesive stamps, intended for use in the Civil and Military Station of Bangalore, may hereafter have the letters, "Civil and Military Station" printed on them, before they are supplied to the Resident's Treasury, Bangalore.

2. It is understood that the Durbar have waived their claim for reimbursement of the cost of manufacturing the stamps issued for use in the Civil and military Station.

Order No. Fl. 3611, dated 29th January 1910.

Serial No. 17.

Government are pleased to direct that stamps impressed on cheques, Court-fee lables, and other adhesive stamps intended for use in the Civil and Military Station of Bangalore shall hereafter have the words 'Civil and Military Station" over printed, before they are supplied to the Hon'ble the Resident's Treasury, Bangalore.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

From C. S. Balasundaram Iyer, Esq., B.A., Officiating Secretary to Government, Gen. and Rev. Departments, to the First Assistant to the Hon'ble the Resident in Mysore, No. Pol. 620, dated 29th January 1910.

Serial No. 18.

With reference to the correspondence ending with your letter No. 7554, dated the 24th November 1909, I am directed to request that to give full effect to the arrangement arrived at regarding the supply of stamps intended for use in the Civil and Military Station of Bangalore, the Collector of that place may be directed to receive applications for stamping cheques only in cases where they are meant to be drawn within the limits of the Civil and Military Station, Bangalore. Please see Mr. Chandrasekhara Aiyer's letter Pol. No. 174, dated 24th August 1908.

Distinguishing mark to be imppressed upon the stamps supplied to and used in the Civil and Military Station, Bangalore.

From Major W. G. Grey, I.A., First Assistant to the Resident in Mysore, to the Collector, Civil and Military Station of Bangalore, No. 791, dated Bangalore, 8th February 1910.

Serial No. 19.

With reference to this office endorsement No. 7555, dated the 24th November 1909, regarding the arrangement arrived at with the Durbar in the matter of the supply of stamps for use in the Civil and Military Station of Bangalore, I am directed to forward herewith, for information, a copy of letter No. 620-Pol., dated the 29th January 1910, from the Mysore Government on the subject, and to suggest that, as pointed out by the Durbar, you may in future receive applications for stamping cheques only in cases where they are meant to be drawn within the limits of the Civil and Military Station of Bangalore.

No. 792.

A copy of the foregoing letter is forwarded to the Government of His Highness the Maharaja of Mysore, for information.

W. G. GREY MAJOR,
First Assistant Resident.

Memo No. Fl. 4238, dated 24th February 1910.

Serial No. 20.

Copies of the above are forwarded to the Commissioner of Stamps for information with reference to Government Order No. 3611—S. R. 144-06-17, dated 29th January 1910.

From H. H. Sparkes, Esq., Commissioner of Stamps in Mysore, to C. S. Balasundaram Iyer, Esq., B.A., Officiating Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments, No. 300, dated 25th February 1910.

Serial No. 21.

I have the honor to request that you will be good enough to obtain early sanction of Government for having the words "Civil and Military Station" printed on all stamp papers and labels supplied to the Hon'ble the Resident's Treasury, instead of on such adhesive stamps only as is prescribed in Government Proceedings No. Fl. 3611—S. R. 144-06-17, dated 29th January 1910.

2. As regards adhesive stamps supplied to the Hon'ble the Resident, it is not clear when the new procedure, prescribed in the Government Proceedings referred to above, is to be brought into effect.

3. I would also request you to obtain instructions of Government as to how the Mysore stamps now held in stock in the Hon'ble the Resident's Treasury are to be disposed of. I would suggest that, when a sufficient stock of stamps has been printed with the new lettering, the stock remaining in this treasury be returned in exchange for them.

From C. S. Balasundaram Iyer, Esq., B. A., Officiating Secretary to Government, General and Revenue Departments, to H. H. Sparkes, Esq., Commissioner of Stamps in Mysore, No Fl. 4607, dated 18th March 1910.

Serial No. 22.

With reference to your letter No. 300, dated the 25th February 1910, regarding the over printing of stamps supplied to the Hon'ble the Resident's Treasury with the words "Civil and Military Station", I am directed to state as follows:—

(1) It is not intended to extend the arrangement detailed in the Government Order of the 29th January 1910, to stamps which bear on them the seal of the treasury of issue.

(2) Regarding para 2 of your letter under reply, I am to say that the Government Order under reference is clear that effect is to be given to it from the date of issue.

(3) Government do not consider it necessary to exchange the present stock of stamps in the Hon'ble the Resident's Treasury with those to be over printed.